

(Words in **boldface and underlined** indicate language being added; words [CAPITALIZED AND BRACKETED] indicate language being deleted. Complete new sections are not in boldface or underlined.)

15 AAC 23.213(c) is amended to read:

(c) As required by AS 09.35.110, a notice of levy must accompany a writ of execution. If **a** [THE] notice of levy is made electronically, **the division must receive an electronic file that meets the division's formatting requirements that contains an** [A CD-ROM CONTAINING THE] image of the writ of execution **not** [MUST BE RECEIVED BY THE DEPARTMENT NO] later than 10 days after successful submission of the levy file. If the notice of levy is made in person, the writ of execution must be submitted with the levy file. A notice of levy that is submitted without the required writ of execution will be rejected.

15 AAC 23.213 is amended by adding a new subsection to read:

(k) The department will send a notice to an individual required under AS 43.23.140(d) to the electronic mailing address at which the individual has consented to receive notices or documents or to the individual's mailing address or both. (Eff. 1/1/93, Register 124; am 3/30/95, Register 133; am 1/1/99, Register 148; am 1/1/2000, Register 152; am 1/1/2002, Register 160; am 1/1/2007, Register 180; am 1/1/2008, Register 184; am 1/1/2011, Register 196; am 1/1/2013, Register 204; em am 4/1/2013 - 7/29/2013, Register 206; am 5/22/2016, Register 218; am _____ / _____ / _____, Register _____)

Authority: AS 09.35.330 AS 43.23.055 AS 43.23.140
AS 09.40.030